## LOCAL LAW 3-20 CHAUTAUQUA COUNTY

# A LOCAL LAW AUTHORIZING AN OVERRIDE OF THE TAX LEVY LIMIT FOR THE 2021 COUNTY BUDGET

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York, as follows:

### **Section 1**. Legislative Intent and Purpose.

The purpose and intent of this Local Law is to enable responsible budgeting for the 2021 Chautauqua County budget, and to comply with the requirements of New York State General Municipal Law §3-c(5) prior to adoption of the 2021 budget.

The ongoing COVID-19 pandemic is causing unusual and unpredictable changes to County operations and expenses, as well as uncertainties as to revenues, financial resources and reimbursements which will be available from the federal and state governments and other sources. In addition, the 2021 default property tax levy growth factor for local governments with fiscal years closing December 31<sup>st</sup> is 1.56 percent. This is the first time the levy growth factor has been capped at less than 2% in three years.

In order to ensure compliance with General Municipal Law §3-c, it is prudent to adopt a law authorizing an override of the tax levy limit and to thereby ensure the ability to adopt a responsible, realistic budget.

### Section 2. Override Authorization.

The Chautauqua County Legislature hereby authorizes the override of the New York State General Municipal Law §3-c tax levy limit applicable to the County for 2021, and correspondingly authorizes adoption of a County budget for fiscal year 2021 that requires a tax levy that exceeds such tax levy limit.

#### **Section 3**. Effective Date.

This Local Law shall take effect upon filing with the Secretary of State.

Sponsors: Chagnon, Nazzaro

Emailed: Not emailed: Brought up as an Emergency Local Law during Special Meeting 10/13/20

Letter of Necessity Activated

Adopted by Legislature: 10/13/2020 R/C Vote: 15 Yes; 4 Absent Public Hearing by County Executive: 10/26/2020 Date State Filed: 10/28/2020

Adopted As Local Law 3-20